

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jeff Parkhill
DOCKET NO.: 06-28948.001-R-1
PARCEL NO.: 17-07-211-015-0000

The parties of record before the Property Tax Appeal Board are Jeff Parkhill, the appellant, by attorney Joanne P. Elliott of Elliott and Associates Attorneys, P.C., Des Plaines, Illinois; and the Cook County Board of Review.

The subject property consists of two buildings situated on one parcel. Building #1 is a 128-year old, three-story style dwelling of frame construction containing 3,324 square feet of living area with a full, unfinished basement. Building #2 is a two-story style dwelling of frame construction containing 1,653 square feet of living area with a full, unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted for consideration seven comparable properties described as two-story or three-story masonry or frame dwellings that range in age from 107 to 128 years old. All of the comparables have been assigned the same neighborhood code as the subject property. Six of the comparables have full, unfinished basements, and one has a slab foundation. Four comparables have a garage, either one-car or two-car. The comparables contain from 4,337 to 5,130 square feet of living area and have improvement assessments ranging from \$9.71 to \$11.03 per square foot. The appellant claims that the subject's improvement assessment is \$12.59 per square foot; the appellant arrived at that figure by dividing the subject's improvement assessment by the combined living area of both buildings. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	9,523
IMPR.:	\$	62,676
TOTAL:	\$	72,199

Subject only to the State multiplier as applicable.

PTAB/BRW/Jul.08/06-28948

information for each of the two buildings. For building #1, the board of review presented four comparable properties consisting of two-story or three-story frame, masonry, or frame and masonry dwellings that range in age from 103 to 123 years old. The comparables have the same neighborhood code as the subject property. Two comparables have full, finished basements; one has a partial, unfinished basement; and one has a slab foundation. One comparable has a one-car garage, and another has a two-car garage. The dwellings contain from 3,070 to 3,600 square feet of living area and have improvement assessments ranging from \$11.58 to \$12.07 per square foot. According to the board of review, building #1 has an improvement assessment of \$38,412 or \$11.56 per square foot of living area. For building #2, the board of review presented four comparable properties consisting of two-story masonry dwellings that range in age from 118 to 128 years old. The comparables have the same neighborhood code as the subject property. Three comparables have slab foundations, and one has a crawl-space foundation. Each comparable has a garage. The dwellings contain from 1,758 to 2,258 square feet of living area and have improvement assessments ranging from \$14.63 to \$17.92 per square foot. According to the board of review, building #2 has an improvement assessment of \$24,264 or \$14.68 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

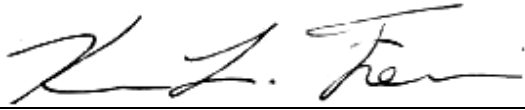
Both parties presented assessment data on a total of fifteen equity comparables. The appellant offered seven comparable properties that were similar in size to the combined living area of both buildings, but these comparables were not similar to either building #1 or building #2. As a result, they received reduced weight in the Board's analysis. The Board finds that the comparables numbered three and four by the board of review were the most similar to building #1 in age, location, design, exterior construction, size, foundation, and physical features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$11.81 and \$12.07 per square foot of living area. The subject's improvement assessment of \$11.56 per square foot of living area falls below these properties. For building #2, the Board finds that despite

differences the comparables numbered one and three by the board of review were the most similar to building #2 in age, design, and size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$16.57 and \$17.92 per square foot of living area. The subject's improvement assessment of \$14.68 per square foot of living area falls below these properties. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the per square foot improvement assessment for each building is supported and a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 14, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.